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VOID



CORRECTED

PAYER'S/TRUSTEE'S name, street address, city, state, ZIP code, and telephone number		1 Gross distribution	OMB No. 1545-1760 2003 Form 1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530) Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2003 General Instructions for Forms 1099, 1098, 5498, and W-2G.
		2 Earnings		
PAYER'S/TRUSTEE'S Federal identification no.	RECIPIENT'S social security number	3 Basis	4 Trustee-to-trustee rollover <input type="checkbox"/>	
RECIPIENT'S name		5 Check one: Section 529 program— Private <input type="checkbox"/> or State <input type="checkbox"/> Coverdell ESA <input type="checkbox"/>	6 Check if the recipient is not the designated beneficiary <input type="checkbox"/>	
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (optional)				

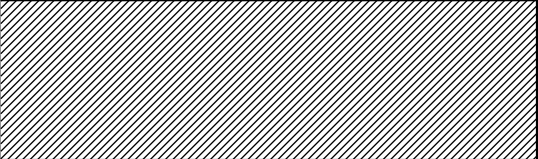
Form **1099-Q**

Cat. No. 32223J

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

☐ CORRECTED (if checked)

PAYER'S/TRUSTEE'S name, street address, city, state, ZIP code, and telephone number		1 Gross distribution	OMB No. 1545-1760 2003 Form 1099-Q
		\$	
		2 Earnings	
		\$	
PAYER'S/TRUSTEE'S Federal identification no.	RECIPIENT'S social security number	3 Basis	4 Trustee-to-trustee rollover <input type="checkbox"/>
		\$	
RECIPIENT'S name Street address (including apt. no.) City, state, and ZIP code		5 Check one: Section 529 program— Private <input type="checkbox"/> or State <input type="checkbox"/> Coverdell ESA <input type="checkbox"/>	6 If this box is checked, the recipient is not the designated beneficiary <input type="checkbox"/>
			
Account number (optional)			

**Payments From
Qualified
Education
Programs
(Under Sections
529 and 530)**

**Copy B
For Recipient**

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Form **1099-Q**

(keep for your records)

Department of the Treasury - Internal Revenue Service

Instructions for Recipient

Box 1. Shows the gross distribution (including in-kind distributions) paid to you this year from a qualified tuition program (section 529) or a Coverdell ESA (section 530). This amount is the total of the amounts shown in box 2 and box 3. See **Pub. 970**, Tax Benefits for Education, for more information.

Box 2. Shows the earnings part of the gross distribution shown in box 1. This may be taxable to you.

Under a qualified tuition program, the amount in box 2 is taxable to you if there has been **(a)** more than one transfer within any 12-month period with respect to the same beneficiary (see box 4), or **(b)** a change in the designated beneficiary and the new designated beneficiary is not a family member.

Under a Coverdell ESA, the amount in box 2 is taxable to you if there has been a change in the designated beneficiary and the new designated beneficiary is not a family member or is over age 30 (except for beneficiaries with special needs).

Also, an additional 10% tax may apply to part or all of any taxable earnings from the Coverdell ESA or qualified tuition

program. See **Form 5329**, Additional Taxes on Qualified Plans (including IRAs) and Other Tax-Favored Accounts, and your tax return instructions for information about how to report any income.

If a final (total) distribution is made from your account and you have not recovered your contributions, you may have a deductible loss. Claim any loss on the "Other expenses" line of **Schedule A (Form 1040)**, Itemized Deductions.

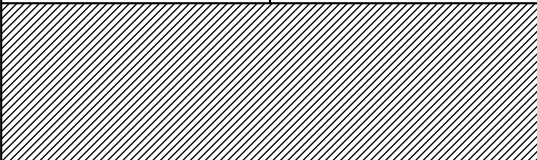
Box 3. Shows your basis in the gross distribution reported in box 1.

Box 4. This box is checked if you transferred the amount in box 1 from one education program to another education program in a trustee-to-trustee transfer.

Box 5. Shows whether the gross distribution was from a qualified tuition (private or state) program or from a Coverdell ESA.

Box 6. This box is checked if you are not the designated beneficiary under the Section 529 program or a Coverdell ESA.

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PAYER'S/TRUSTEE'S name, street address, city, state, ZIP code, and telephone number		1 Gross distribution	OMB No. 1545-1760 2003 Form 1099-Q
		2 Earnings	
		\$	
		\$	
PAYER'S/TRUSTEE'S Federal identification no.	RECIPIENT'S social security number	3 Basis	4 Trustee-to-trustee rollover <input type="checkbox"/>
		\$	
RECIPIENT'S name		5 Check one: Section 529 program— Private <input type="checkbox"/> or State <input type="checkbox"/> Coverdell ESA <input type="checkbox"/>	6 Check if the recipient is not the designated beneficiary <input type="checkbox"/>
Street address (including apt. no.)			
City, state, and ZIP code			
Account number (optional)			

**Payments From
Qualified
Education
Programs
(Under Sections
529 and 530)**

**Copy C
For Payer**

For Privacy Act
and Paperwork
Reduction Act
Notice, see the
**2003 General
Instructions for
Forms 1099,
1098, 5498, and
W-2G.**

Form **1099-Q**

Department of the Treasury - Internal Revenue Service

Instructions for Payers/Trustees

General and specific form instructions are provided as separate products. The products you should use for 2003 are the **General Instructions for Forms 1099, 1098, 5498, and W-2G** and the separate specific instructions for each information return you file. Specific information needed to complete this form is given in the **2003 Instructions for Form 1099-Q**. A chart in the general instructions gives a quick guide to which form must be filed to report a particular payment. To order these instructions and additional forms, call 1-800-TAX-FORM (1-800-829-3676).

Caution: *Because the IRS processes paper forms by machine (optical character recognition equipment), you cannot file with the IRS Forms 1096, 1098, 1099, or 5498 that you print from the IRS Web Site.*

Due dates. Furnish Copy B of this form to the recipient by February 2, 2004.

File Copy A of this form with the IRS by March 1, 2004. If you file electronically, the due date is March 31, 2004.

